

DATE: February 8, 2016
TO: Taxpayer
FROM: Contra Costa County Assessor Office
SUBJECT: 2016-2017 VALUATION GUIDELINES

Enclosed are the 2016-2017 Valuation Guidelines used for the assessment of capital assets in Contra Costa County. Factors are derived based on information published by the California Assessor's Association. Variations of these schedules may be used when circumstances warrant such action.

Individual table designations are on pages 1 and 2.

Starting in 2013, Factor Tables used prior to 1/1/2000 will be replaced by CAA Equivalent Tables (Except Tables K, L, N, R, T, Y, and W)

**Factor Tables Chart
(By Equipment Type)
Lien Date 2016**

Category	Table	Category	Table
Aerospace	A3	Cement Manufacturing	A10
Agriculture/Farm	C10	Chemicals and Allied Products Mfg.	A4
Agriculture/Mobile (New/Used/Avg) -Except Harv.	C20/C21/C27	Circuit Board Mfg.	A1
Agriculture/Mobile (New/Used/Avg) - Harvesters	C28/C29/C30	Cocktail Lounges/Bars/Saloons	C5
Airlines - Commercial	16 or 20 Yr - SL	Cogeneration (Power Plants)	A6
Amusement (Miniature Golf/Race Car/Cages)	C4	Computers - LAN & Mainframe	C18
Amusement (Theme Parks)	C6	Computers - Personal	C19
Apartment Equipment/Furniture	C3	Construction/Demolition Contractor	C11
Apparel Mfg.	A3	Construction Mobile (New/Used/Avg)	C12/C13/C26
ATM (Automatic Teller Machines)	C4	Copiers (Document Processor Equipment)	C25
ATM (w/ Enclosures)	C5	Cotton Gins	C10
ATM (Enclosure only)	C6	Dairies	C10
Automotive Repair-Service	C4	Dental Lab	C5
Bakeries- Small	C6	Dentists	C5
Bakeries - Large	C6	Drug/Pharmaceutical Mfg.	A3
Bank (Counter/Teller Lines/Fixtures)	C6	Dry Cleaners (Commercial)	C6
Bank (Carpets/Drapes)	C3	Electronic Equipment Mfg.	A2
Bank (TV/Camera/Signs)	C4	Fabricated Metal Products Mfg. Suppliers	A4
Bank (Drive-Up Windows)	C7	Facsimile	U6
Bank (Vault Doors/Night Dep.)	C9	Food Processing	A4
Barber Shop	C5	Forklifts	A2
Batch Plants Concrete/Ashphalt	A6	Furniture Mfg./Wood Working	A4
Beauty Salon	C5	Gas Cylinders (other than Propane)	C7
Billboards	***	Gas Distribution	A4
Billiard Rooms	C6	Glass and Glass Product Mfg.	A4
Biotech- M & E	C14	Glass Bottle Forming Equipment	A1
Biotech - Other Eq/Fixtures	C15	Golf Carts	C2
Biotech - Tools, Molds, Dies, Jigs	C16	Grocery Stores- Convenience	C5
Blue Printing/Map Making	A3	Grocery Stores - Supermarkets	C5
Book Binders	A4	Health Clubs (Athletic Clubs)	C4
Bottling Plants (Other than Breweries)	A4	Hospitals	C5
Bowling Alleys	C6	Hotels & Motels Furnishings	C3
Breweries	A4	Ice Plant	A4
Brick or Tile Manufacturing	A5	Janitorial Maintenance Service	C3
Cable Equipment	* U6/U10	Laboratory Equipment	C4
Canneries	A5	Laundries - Coin Operated	C4
Casino - Electronic Slot Machines	C33	Laundries - Commercial	C6
Casino - Manual Slot & Other Gaming	C34	Mach & Equip Commercial Generic-Standard	C5
Car Wash	C5	Mach & Equip Commercial Generic-Heavy	C6
Cargo Containers	C7	Mach & Equip Industrial -Generic	A4
Cell Phone Tower	C8	Machines Shops (Incl. CNC Equip)	A3

*** See current CAA Business Assessment Factors Paper (www.calassessor.org)

* Not CAA Recommended

Categories in BOLD indicate New Category or Factor Table Change for 2016-2017

**Factor Tables Chart
(By Equipment Type)
Lien Date 2016**

Category	Table	Category	Table
Mailing & Shipping Services - Large (UPS)	C6	Ski Lifts	C6
Medical Equipment - High Tech	U8	Storage Bins - Trash	C5
Medical Office and Clinics	C5	Sugar and Sugar Product Mfg.	A6
Model Home Furniture *	C3	Telephone & Communication	C4
Mortuaries	C6	Testing Equipment	C3
Newspaper Publisher	A4	Textile Mill Products Manufacturing	A4
Office Furniture and Equipment	C5	Theatres	C6
One Way Pagers & Mobile Phones	U4	Tools/Tooling	C1
Paper Product Manufacturing	A4	Vending Equipment	C3
Petroleum-Refinery *	A10	Video Games (Arcades)	U4
Photo Labs - Commercial	C4	Warehouse Equipment	C6
Photo Labs - One Hour	C3	Wind Generators (Mfg before 2000) *	W
Plastics Manufacturing	A4	Wind Generators (Mfg after 2000) *	A6
Point-of-Sale	U8	Wind Machines - Agricultural	C22
Postage Meters	C4	Winery (All other Eq except Tanks)	A4
Print Shop	C5	Winery Tanks	A7
Printing Presses (Offset Lithographic)	C31		
Production Printers (High Speed)	U8	Original Tables	
Propane Tanks	C8		
Radio/TV Broadcast Studios	(No CAA Recom)	Misc. Buildings & Land Improvemts.	K
Recyclers	A4	Major Buildings and Structures	L
Restaurants - Fast Food Chains	C5	100% Value Business Property	N
Restaurants - Regular	C5	50% Restaurant Chinaware	R
Retail Store - Warehouse	C6	100% Realty Responsibility	T
Retail Store - Other	C5	Prop 13 Annual 2% Improvements	Y
Sand/Dirt/Gravel Suppliers	C6		
Satellite Dishes - Residential	U6		
Schools	C5		
Security & Surveillance Equipment	C4		
Semiconductor Mfg. Equip	A8		
Semiconductor Mfg. Fixtures	A12		
Service Stations (Underground Tanks)	C8		
Service Stations (All Other Equip)	C5		
Set Top Boxes (Cable Satellite)	C32		
Sheet Metal Mfg.	A4		
Ship and Boat Builders	A4		
Shopping Carts	C1		
Signs	C5		

Table A1

CONTRA COSTA COUNTY

2016-2017

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Trend: Industrial, Life: 8 yrs. Min. Percent Good Factor: 9%.

Effective Year	Trend Factor	%Good Factor	Full Value Factor
2015	100	0.89	89
2014	101	0.77	78
2013	102	0.66	67
2012	103	0.55	57
2011	105	0.44	46
2010	108	0.34	37
2009	107	0.26	28
2008	109	0.19	21
2007	113	0.13	15
2006	116	0.09	10
Prior	116	0.09	10

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.

Table A2

CONTRA COSTA COUNTY

2016-2017

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Trend: Industrial, Life: 10 yrs. Min. Percent Good Factor: 9%.

Effective Year	Trend Factor	%Good Factor	Full Value Factor
2015	100	0.91	91
2014	101	0.83	84
2013	102	0.74	75
2012	103	0.65	67
2011	105	0.56	59
2010	108	0.48	52
2009	107	0.39	42
2008	109	0.32	35
2007	113	0.25	28
2006	116	0.20	23
2005	119	0.15	18
2004	124	0.11	14
2003	128	0.09	12
Prior	128	0.09	12

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its

Table A3

CONTRA COSTA COUNTY

2016-2017

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Trend: Industrial, Life: 12 yrs. Min. Percent Good Factor: 9%.

Effective Year	Trend Factor	%Good Factor	Full Value Factor
2015	100	0.93	93
2014	101	0.86	87
2013	102	0.79	81
2012	103	0.72	74
2011	105	0.65	68
2010	108	0.57	62
2009	107	0.50	54
2008	109	0.43	47
2007	113	0.37	42
2006	116	0.31	36
2005	119	0.25	30
2004	124	0.21	26
2003	128	0.16	20
2002	128	0.13	17
2001	128	0.11	14
Prior	128	0.09	12

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its

Table A4

CONTRA COSTA COUNTY

2016-2017

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Trend: Industrial, Life: 15 yrs. Min. Percent Good Factor: 9%.

Effective Year	Trend Factor	%Good Factor	Full Value Factor
2015	100	0.95	95
2014	101	0.90	91
2013	102	0.84	86
2012	103	0.79	81
2011	105	0.73	77
2010	108	0.68	73
2009	107	0.62	66
2008	109	0.57	62
2007	113	0.51	58
2006	116	0.45	52
2005	119	0.40	48
2004	124	0.35	43
2003	128	0.30	38
2002	128	0.26	33
2001	128	0.22	28
2000	129	0.18	23
1999	130	0.15	20
1998	131	0.13	17
1997	133	0.11	15
Prior	133	0.09	12

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its

Table A5

CONTRA COSTA COUNTY

2016-2017

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Trend: Industrial, Life: 17 yrs. Min. Percent Good Factor: 9%.

Effective Year	Trend Factor	%Good Factor	Full Value Factor
2015	100	0.96	96
2014	101	0.91	92
2013	102	0.87	89
2012	103	0.82	84
2011	105	0.78	82
2010	108	0.73	79
2009	107	0.68	73
2008	109	0.63	69
2007	113	0.58	66
2006	116	0.53	61
2005	119	0.48	57
2004	124	0.44	55
2003	128	0.39	50
2002	128	0.35	45
2001	128	0.30	38
2000	129	0.27	35
1999	130	0.23	30
1998	131	0.19	25
1997	133	0.17	23
1996	135	0.14	19
1995	138	0.12	17
1994	138	0.11	15
1993	138	0.09	12
Prior	138	0.09	12

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its

Table A6

CONTRA COSTA COUNTY

2016-2017

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Trend: Industrial, Life: 20 yrs. Min. Percent Good Factor: 9%.

Effective Year	Trend Factor	%Good Factor	Full Value Factor
2015	100	0.97	97
2014	101	0.93	94
2013	102	0.90	92
2012	103	0.86	89
2011	105	0.82	86
2010	108	0.79	85
2009	107	0.75	80
2008	109	0.71	77
2007	113	0.67	76
2006	116	0.63	73
2005	119	0.58	69
2004	124	0.54	67
2003	128	0.50	64
2002	128	0.46	59
2001	128	0.42	54
2000	129	0.38	49
1999	130	0.35	46
1998	131	0.31	41
1997	133	0.28	37
1996	135	0.25	34
1995	138	0.22	30
1994	142	0.19	27
1993	145	0.17	25
1992	148	0.15	22
1991	150	0.13	20
1990	150	0.12	18
1989	150	0.10	15
1988	150	0.09	14
Prior	150	0.09	14

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its

Table A7

CONTRA COSTA COUNTY

2016-2017

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Trend: Industrial, Life: 40 yrs. Min. % Good Factor: 9% (if applicable)

Effective Year	Trend Factor	%Good Factor	Full Value Factor
2015	100	0.99	99
2014	101	0.98	99
2013	102	0.97	99
2012	103	0.96	99
2011	105	0.95	100
2010	108	0.94	102
2009	107	0.93	100
2008	109	0.91	99
2007	113	0.90	102
2006	116	0.89	103
2005	119	0.88	105
2004	124	0.86	107
2003	128	0.85	109
2002	128	0.83	106
2001	128	0.82	105
2000	129	0.80	103
1999	130	0.79	103
1998	131	0.77	101
1997	133	0.75	100
1996	135	0.74	100
1995	138	0.72	99
1994	142	0.70	99
1993	145	0.68	99
1992	148	0.66	98
1991	150	0.65	98
1990	154	0.63	97
1989	159	0.61	97
1988	166	0.59	98
1987	173	0.57	99
1986	176	0.55	97
1985	179	0.53	95
1984	183	0.51	93
1983	188	0.48	90
1982	191	0.47	90
1981	202	0.44	89
1980	222	0.43	95
1979	248	0.40	99
1978	273	0.39	106
1977	297	0.37	110
1976	318	0.35	111
Prior	318	0.35	111

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.

Table A8

CONTRA COSTA COUNTY

Semiconductor Manufacturing Equipment

2016-2017

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Trend: Semiconductor Manufacturing Equipment AH 581 Table 8

Effective Year	Trend Factor	%Good Factor	Full Value Factor
2015	N/A	N/A	78
2014	N/A	N/A	61
2013	N/A	N/A	46
2012	N/A	N/A	34
2011	N/A	N/A	25
2010	N/A	N/A	18
2009	N/A	N/A	12
Prior	N/A	N/A	8

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.

Table A9

CONTRA COSTA COUNTY

2016-2017

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Trend: Industrial, Life: 25 yrs. Min. % Good Factor: 9%

Effective Year	Trend Factor	%Good Factor	Full Value Factor
2015	100	0.98	98
2014	101	0.95	96
2013	102	0.93	95
2012	103	0.90	93
2011	105	0.88	92
2010	108	0.85	92
2009	107	0.82	88
2008	109	0.79	86
2007	113	0.76	86
2006	116	0.73	85
2005	119	0.70	83
2004	124	0.67	83
2003	128	0.64	82
2002	128	0.61	78
2001	128	0.58	74
2000	129	0.54	70
1999	130	0.51	66
1998	131	0.48	63
1997	133	0.45	60
1996	135	0.41	55
1995	138	0.38	52
1994	142	0.35	50
1993	145	0.32	46
1992	148	0.30	44
1991	150	0.27	41
1990	154	0.25	39
1989	159	0.23	37
1988	166	0.20	33
1987	173	0.19	33
1986	176	0.17	30
1985	179	0.15	27
1984	179	0.14	25
1983	179	0.12	21
1982	179	0.11	20
1981	179	0.09	16
1980	179	0.09	16
Prior	179	0.09	16

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.

Table A10

CONTRA COSTA COUNTY

2016-2017

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Trend: Industrial, Life: 30 yrs. Min. % Good Factor: 9% (if applicable)

Effective Year	Trend Factor	%Good Factor	Full Value Factor
2015	100	0.98	98
2014	101	0.97	98
2013	102	0.95	97
2012	103	0.93	96
2011	105	0.91	96
2010	108	0.89	96
2009	107	0.87	93
2008	109	0.85	93
2007	113	0.83	94
2006	116	0.81	94
2005	119	0.78	93
2004	124	0.76	94
2003	128	0.73	93
2002	128	0.71	91
2001	128	0.68	87
2000	129	0.66	85
1999	130	0.63	82
1998	131	0.61	80
1997	133	0.58	77
1996	135	0.55	74
1995	138	0.53	73
1994	142	0.50	71
1993	145	0.47	68
1992	148	0.45	67
1991	150	0.42	63
1990	154	0.39	60
1989	159	0.37	59
1988	166	0.34	56
1987	173	0.32	55
1986	176	0.30	53
1985	179	0.27	48
1984	183	0.25	46
1983	188	0.24	45
1982	191	0.22	42
1981	202	0.20	40
1980	222	0.19	42
1979	248	0.17	42
1978	273	0.15	41
1977	273	0.15	41
1976	273	0.13	35
Prior	273	0.13	35

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.

Table A11

CONTRA COSTA COUNTY

2016-2017

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Trend: Industrial, Life: 35 yrs. Mln % Good: 9% (if applicable)

Effective Year	Trend Factor	%Good Factor	Full Value Factor
2015	100	0.99	99
2014	101	0.97	98
2013	102	0.96	98
2012	103	0.95	98
2011	105	0.93	98
2010	108	0.92	99
2009	107	0.90	96
2008	109	0.89	97
2007	113	0.87	98
2006	116	0.85	99
2005	119	0.84	100
2004	124	0.82	102
2003	128	0.80	102
2002	128	0.78	100
2001	128	0.76	97
2000	129	0.74	95
1999	130	0.72	94
1998	131	0.70	92
1997	133	0.68	90
1996	135	0.66	89
1995	138	0.64	88
1994	142	0.61	87
1993	145	0.59	86
1992	148	0.57	84
1991	150	0.55	83
1990	154	0.52	80
1989	159	0.50	80
1988	166	0.48	80
1987	173	0.45	78
1986	176	0.43	76
1985	179	0.41	73
1984	183	0.38	70
1983	188	0.36	68
1982	191	0.34	65
1981	202	0.32	65
1980	222	0.30	67
1979	248	0.28	69
1978	273	0.26	71
1977	297	0.25	74
1976	318	0.23	73
Prior	318	0.23	73

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.

Table A12

CONTRA COSTA COUNTY

Semiconductor Manufacturing Fixtures

2016-2017

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Trend: Semiconductor Manufacturing Fixtures AH 581 Table 8

Effective Year	Trend Factor	%Good Factor	Full Value Factor
2015	N/A	N/A	91
2014	N/A	N/A	84
2013	N/A	N/A	75
2012	N/A	N/A	67
2011	N/A	N/A	59
2010	N/A	N/A	52
2009	N/A	N/A	42
2008	N/A	N/A	35
2007	N/A	N/A	28
2006	N/A	N/A	23
2005	N/A	N/A	18
2004	N/A	N/A	14
2003	N/A	N/A	13
Prior	N/A	N/A	13

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.

Table C1

CONTRA COSTA COUNTY

2016-2017

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Trend: Commercial, Life: 5 yrs. Min. Percent Good Factor: 10%

Effective Year	Trend Factor	%Good Factor	Full Value Factor
2015	100	0.81	81
2014	101	0.62	63
2013	103	0.44	45
2012	103	0.29	30
2011	106	0.17	18
2010	109	0.10	11
Prior	109	0.10	11

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.

Table C2

CONTRA COSTA COUNTY

2016-2017

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Trend: Commercial, Life: 6 yrs. Min. Percent Good Factor: 10%

Effective Year	Trend Factor	%Good Factor	Full Value Factor
2015	100	0.84	84
2014	101	0.68	69
2013	103	0.53	55
2012	103	0.39	40
2011	106	0.27	29
2010	109	0.18	20
2009	109	0.11	12
2008	112	0.10	11
Prior	112	0.10	11

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.

Table C3

CONTRA COSTA COUNTY

2016-2017

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Trend: Commercial, Life: 8 yrs. Min. Percent Good Factor: 10%

Effective Year	Trend Factor	%Good Factor	Full Value Factor
2015	100	0.89	89
2014	101	0.77	78
2013	103	0.66	68
2012	103	0.55	57
2011	106	0.44	47
2010	109	0.34	37
2009	109	0.26	28
2008	112	0.19	21
2007	116	0.13	15
2006	121	0.10	12
Prior	121	0.10	12

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.

Table C4

CONTRA COSTA COUNTY

2016-2017

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Trend: Commercial, Life: 10 yrs. Min. Percent Good Factor: 10%

Effective Year	Trend Factor	%Good Factor	Full Value Factor
2015	100	0.91	91
2014	101	0.83	84
2013	103	0.74	76
2012	103	0.65	67
2011	106	0.56	59
2010	109	0.48	52
2009	109	0.39	43
2008	112	0.32	36
2007	116	0.25	29
2006	121	0.20	24
2005	126	0.15	19
2004	135	0.11	15
2003	139	0.10	14
Prior	139	0.10	14

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.

Table C5

CONTRA COSTA COUNTY

2016-2017

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Trend: Commercial, Life: 12 yrs. Min. Percent Good Factor: 10%

Effective Year	Trend Factor	%Good Factor	Full Value Factor
2015	100	0.93	93
2014	101	0.86	87
2013	103	0.79	81
2012	103	0.72	74
2011	106	0.65	69
2010	109	0.57	62
2009	109	0.50	55
2008	112	0.43	48
2007	116	0.37	43
2006	121	0.31	38
2005	126	0.25	32
2004	135	0.21	28
2003	139	0.16	22
2002	141	0.13	18
2001	142	0.11	16
Prior	142	0.10	14

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.

Table C6

CONTRA COSTA COUNTY

2016-2017

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Trend: Commercial, Life: 15 yrs. Min. Percent Good Factor: 10%

Effective Year	Trend Factor	%Good Factor	Full Value Factor
2015	100	0.95	95
2014	101	0.90	91
2013	103	0.84	87
2012	103	0.79	81
2011	106	0.73	77
2010	109	0.68	74
2009	109	0.62	68
2008	112	0.57	64
2007	116	0.51	59
2006	121	0.45	54
2005	126	0.40	50
2004	135	0.35	47
2003	139	0.30	42
2002	141	0.26	37
2001	142	0.22	31
2000	143	0.18	26
1999	146	0.15	22
1998	146	0.13	19
1997	147	0.11	16
Prior	147	0.10	15

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.

Table C7

CONTRA COSTA COUNTY

2016-2017

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Trend: Commercial, Life: 20 yrs. Min. Percent Good Factor: 10%

Effective Year	Trend Factor	%Good Factor	Full Value Factor
2015	100	0.97	97
2014	101	0.93	94
2013	103	0.90	93
2012	103	0.86	89
2011	106	0.82	87
2010	109	0.79	86
2009	109	0.75	82
2008	112	0.71	80
2007	116	0.67	78
2006	121	0.63	76
2005	126	0.58	73
2004	135	0.54	73
2003	139	0.50	70
2002	141	0.46	65
2001	142	0.42	60
2000	143	0.38	54
1999	146	0.35	51
1998	146	0.31	45
1997	147	0.28	41
1996	150	0.25	38
1995	152	0.22	33
1994	157	0.19	30
1993	162	0.17	28
1992	165	0.15	25
1991	167	0.13	22
1990	167	0.12	20
1989	167	0.10	17
Prior	167	0.10	17

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.

Table C8

CONTRA COSTA COUNTY

2016-2017

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Trend: Commercial, Life: 25 yrs. Min. Percent Good Factor: 10%

Effective Year	Trend Factor	%Good Factor	Full Value Factor
2015	100	0.98	98
2014	101	0.95	96
2013	103	0.93	96
2012	103	0.90	93
2011	106	0.88	93
2010	109	0.85	93
2009	109	0.82	89
2008	112	0.79	88
2007	116	0.76	88
2006	121	0.73	88
2005	126	0.70	88
2004	135	0.67	90
2003	139	0.64	89
2002	141	0.61	86
2001	142	0.58	82
2000	143	0.54	77
1999	146	0.51	74
1998	146	0.48	70
1997	147	0.45	66
1996	150	0.41	62
1995	152	0.38	58
1994	157	0.35	55
1993	162	0.32	52
1992	165	0.30	50
1991	167	0.27	45
1990	171	0.25	43
1989	175	0.23	40
1988	184	0.20	37
1987	192	0.19	36
1986	195	0.17	33
1985	197	0.15	30
1984	197	0.14	28
1983	197	0.12	24
1982	197	0.11	22
Prior	197	0.10	20

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.

Table C9

CONTRA COSTA COUNTY

2016-2017

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Trend: Commercial, Life: 40 yrs. Min. % Good: 10% (if applicable)

Effective Year	Trend Factor	%Good Factor	Full Value Factor
2015	100	0.99	99
2014	101	0.98	99
2013	103	0.97	100
2012	103	0.96	99
2011	106	0.95	101
2010	109	0.94	102
2009	109	0.93	101
2008	112	0.91	102
2007	116	0.90	104
2006	121	0.89	108
2005	126	0.88	111
2004	135	0.86	116
2003	139	0.85	118
2002	141	0.83	117
2001	142	0.82	116
2000	143	0.80	114
1999	146	0.79	115
1998	146	0.77	112
1997	147	0.75	110
1996	150	0.74	111
1995	152	0.72	109
1994	157	0.70	110
1993	162	0.68	110
1992	165	0.66	109
1991	167	0.65	109
1990	171	0.63	108
1989	175	0.61	107
1988	184	0.59	109
1987	192	0.57	109
1986	195	0.55	107
1985	197	0.53	104
1984	201	0.51	103
1983	207	0.48	99
1982	211	0.47	99
1981	220	0.44	97
1980	242	0.43	104
1979	264	0.40	106
1978	288	0.39	112
1977	310	0.37	115
1976	325	0.35	114
PRIOR	325	0.35	114

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.

Table C10

CONTRA COSTA COUNTY

Agricultural Equipment

2016-2017

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Trend: Agricultural, Life: 15 Yrs. Min. % Good Factor: 11%

Effective Year	Trend Factor	%Good Factor	Full Value Factor
2015	100	0.95	95
2014	101	0.90	91
2013	103	0.84	87
2012	104	0.79	82
2011	106	0.73	77
2010	109	0.68	74
2009	111	0.62	69
2008	115	0.57	66
2007	120	0.51	61
2006	124	0.45	56
2005	127	0.40	51
2004	134	0.35	47
2003	138	0.30	41
2002	140	0.26	36
2001	142	0.22	31
2000	144	0.18	26
1999	146	0.15	22
1998	147	0.13	19
1997	149	0.11	16
Prior	149	0.11	16

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.

Table C11

CONTRA COSTA COUNTY

Construction Equipment

2016-2017

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Trend: Construction, Life: 12 yrs. Min. % Good Factor: 11% (Use Fixed Agricultural Equipment Min. % Good Factor)

Effective Year	Trend Factor	%Good Factor	Full Value Factor
2015	100	0.93	93
2014	101	0.86	87
2013	103	0.79	81
2012	106	0.72	76
2011	110	0.65	72
2010	114	0.57	65
2009	114	0.50	57
2008	117	0.43	50
2007	121	0.37	45
2006	124	0.31	38
2005	129	0.25	32
2004	137	0.21	29
2003	142	0.16	23
2002	144	0.13	19
2001	146	0.11	16
Prior	146	0.11	16

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.

Table C12

CONTRA COSTA COUNTY

Construction Mobile Equipment (New)

2016-2017

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Trend: Construction. Construction Mobile Equipment New (AH581 Table 5)

Effective Year	Trend Factor	%Good Factor	Full Value Factor
2015	100	0.74	74
2014	101	0.66	67
2013	103	0.60	62
2012	106	0.55	58
2011	110	0.51	56
2010	114	0.47	54
2009	114	0.42	48
2008	117	0.38	44
2007	121	0.35	42
2006	124	0.31	38
2005	129	0.28	36
2004	137	0.26	36
2003	142	0.24	34
2002	144	0.22	32
2001	146	0.20	29
2000	146	0.19	28
1999	148	0.16	24
1998	150	0.13	20
1997	153	0.12	18
1996	155	0.11	17
Prior	155	0.11	17

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.

Table C13

CONTRA COSTA COUNTY

Construction Mobile Equipment (Used)

2016-2017

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Trend: Construction. Life: Construction Mobile Equipment Used (AH581 Table 5).

Effective Year	Trend Factor	%Good Factor	Full Value Factor
2015	100	0.91	91
2014	101	0.81	82
2013	103	0.74	76
2012	106	0.68	72
2011	110	0.62	68
2010	114	0.58	66
2009	114	0.52	59
2008	117	0.47	55
2007	121	0.43	52
2006	124	0.38	47
2005	129	0.34	44
2004	137	0.32	44
2003	142	0.29	41
2002	144	0.27	39
2001	146	0.25	37
2000	146	0.23	34
1999	148	0.20	30
1998	150	0.17	26
1997	153	0.13	20
1996	155	0.11	17
1995	159	0.09	14
Prior	159	0.09	14

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.

Table C14

CONTRA COSTA COUNTY

Biotechnology Machinery & Equipment

2016-2017

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Biopharmaceutical Machinery & Equipment (Full Value Factors Given Only), Life: (AH581 Table 9)

Effective Year	Trend Factor	%Good Factor	Full Value Factor
2015	N/A	N/A	85
2014	N/A	N/A	70
2013	N/A	N/A	55
2012	N/A	N/A	41
2011	N/A	N/A	29
2010	N/A	N/A	19
2009	N/A	N/A	12
2008	N/A	N/A	11
Prior	N/A	N/A	11

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.

Table C15

CONTRA COSTA COUNTY

Biotechnology Other Equipment/Fixtures

2016-2017

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Biopharmaceutical Other Equipment/Fixtures (Full Value Factors Given Only), Life: (AH581 Table 9).

Effective Year	Trend Factor	%Good Factor	Full Value Factor
2015	N/A	N/A	92
2014	N/A	N/A	84
2013	N/A	N/A	77
2012	N/A	N/A	68
2011	N/A	N/A	60
2010	N/A	N/A	53
2009	N/A	N/A	43
2008	N/A	N/A	36
2007	N/A	N/A	29
2006	N/A	N/A	23
2005	N/A	N/A	18
2004	N/A	N/A	14
Prior	N/A	N/A	13

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.

Table C16

CONTRA COSTA COUNTY

Biotechnology Tools, Molds, Dies, Jigs

2016-2017

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Biopharmaceutical Tools, Molds, Dies, Jigs (Full Value Factors Given Only), Life: AH581 Table 9.

Effective Year	Trend Factor	%Good Factor	Full Value Factor
2015	N/A	N/A	89
2014	N/A	N/A	79
2013	N/A	N/A	68
2012	N/A	N/A	58
2011	N/A	N/A	47
2010	N/A	N/A	38
2009	N/A	N/A	28
2008	N/A	N/A	21
2007	N/A	N/A	15
2006	N/A	N/A	12
Prior	N/A	N/A	12

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.

Table C18

CONTRA COSTA COUNTY

Computers - LAN (Local Area Network) & Mainframes

2016-2017

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Computer Valuation Factors (Full Value Factors Given Only), Life: AH581 Table 7

Effective Year	Trend Factor	%Good Factor	Full Value Factor
2015	N/A	N/A	73
2014	N/A	N/A	47
2013	N/A	N/A	30
2012	N/A	N/A	19
2011	N/A	N/A	12
2010	N/A	N/A	8
2009	N/A	N/A	5
2008	N/A	N/A	3
2007	N/A	N/A	2
Prior	N/A	N/A	2

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.

Table C19

CONTRA COSTA COUNTY

Computers - Personal Computers

2016-2017

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Computer Valuation Factors (Full Value Factors Given Only), Life: AH581 Table 7

Effective Year	Trend Factor	%Good Factor	Full Value Factor
2015	N/A	N/A	54
2014	N/A	N/A	39
2013	N/A	N/A	24
2012	N/A	N/A	15
2011	N/A	N/A	10
2010	N/A	N/A	6
2009	N/A	N/A	4
2008	N/A	N/A	2
Prior	N/A	N/A	2

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.

Table C20

CONTRA COSTA COUNTY

Agricultural Mobile Equipment (New) - Except Harvesters

2016-2017

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Trend: Agricultural. Life: Agricultural Mobile Equipment New (AH581 Table 6).

Effective Year	Trend Factor	%Good Factor	Full Value Factor
2015	100	0.78	78
2014	101	0.70	71
2013	103	0.64	66
2012	104	0.58	60
2011	106	0.52	55
2010	109	0.47	51
2009	111	0.42	47
2008	115	0.38	44
2007	120	0.34	41
2006	124	0.30	37
2005	127	0.27	34
2004	134	0.25	34
2003	138	0.23	32
2002	140	0.22	31
2001	142	0.20	28
2000	144	0.18	26
Prior	144	0.18	26

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.

Table C21

CONTRA COSTA COUNTY

Agricultural Mobile Equipment (Used) - Except Harvesters

2016-2017

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Trend: Agricultural. Life: Agricultural Mobile Equipment Used (AH581 Table 6).

Effective Year	Trend Factor	%Good Factor	Full Value Factor
2015	100	0.92	92
2014	101	0.82	83
2013	103	0.75	77
2012	104	0.68	71
2011	106	0.62	66
2010	109	0.56	61
2009	111	0.50	56
2008	115	0.45	52
2007	120	0.40	48
2006	124	0.36	45
2005	127	0.32	41
2004	134	0.30	40
2003	138	0.28	39
2002	140	0.26	36
2001	142	0.23	33
2000	144	0.21	30
1999	146	0.19	28
1998	147	0.17	25
Prior	147	0.17	25

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.

Table C22

CONTRA COSTA COUNTY

Wind Machines (Agricultural) - for Vineyards

2016-2017

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Trend: Agricultural. Life: 25 Years. Min. % Good: 11% (Fixed Agricultural Equipment Min. % Good Factor)

Effective Year	Trend Factor	%Good Factor	Full Value Factor
2015	100	0.98	98
2014	101	0.95	96
2013	103	0.93	96
2012	104	0.90	94
2011	106	0.88	93
2010	109	0.85	93
2009	111	0.82	91
2008	115	0.79	91
2007	120	0.76	91
2006	124	0.73	91
2005	127	0.70	89
2004	134	0.67	90
2003	138	0.64	88
2002	140	0.61	85
2001	142	0.58	82
2000	144	0.54	78
1999	146	0.51	74
1998	147	0.48	71
1997	149	0.45	67
1996	151	0.41	62
1995	155	0.38	59
1994	162	0.35	57
1993	166	0.32	53
1992	171	0.30	51
1991	176	0.27	48
1990	182	0.25	46
1989	188	0.23	43
1988	197	0.20	39
1987	202	0.19	38
1986	203	0.17	35
1985	204	0.15	31
1984	206	0.14	29
1983	206	0.12	25
1982	206	0.11	23
Prior	206	0.11	23

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.

Table C23

CONTRA COSTA COUNTY

2016-2017

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Trend: Commercial, Life: 7 yrs. Minimum Percent Good Factor: 10%

Effective Year	Trend Factor	%Good Factor	Full Value Factor
2015	100	0.87	87
2014	101	0.73	74
2013	103	0.60	62
2012	103	0.48	49
2011	106	0.36	38
2010	109	0.26	28
2009	109	0.18	20
2008	112	0.12	13
2007	116	0.10	12
Prior	116	0.10	12

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.

Table C24

CONTRA COSTA COUNTY

2016-2017

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Trend: Commercial, Life: 9 yrs. Minimum Percent Good Factor: 10%

Effective Year	Trend Factor	%Good Factor	Full Value Factor
2015	100	0.90	90
2014	101	0.80	81
2013	103	0.70	72
2012	103	0.60	62
2011	106	0.51	54
2010	109	0.41	45
2009	109	0.33	36
2008	112	0.25	28
2007	116	0.19	22
2006	121	0.14	17
2005	126	0.10	13
Prior	126	0.10	13

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.

Table C25

CONTRA COSTA COUNTY

COPIERS
(Document Processor Equipment)
2016-2017

Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Document Processor Valuation Factors AH581 Table 10. Minimum % Good: 10%

Effective Year	Trend Factor	%Good Factor	Full Value Factor
2015	N/A	0.58	0.58
2014	N/A	0.47	0.47
2013	N/A	0.32	0.32
2012	N/A	0.28	0.28
2011	N/A	0.23	0.23
2010	N/A	0.19	0.19
2009	N/A	0.15	0.15
2008	N/A	0.13	0.13
2007	N/A	0.10	0.10
2006	N/A	0.10	0.10
Prior	N/A	0.10	0.10

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.

Table C26

CONTRA COSTA COUNTY

Construction Mobile Equipment (Average)

2016-2017

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Trend: Construction. % Good: Construction Mobile Equipment Average (AH581 Table 5)

Effective Year	Trend Factor	%Good Factor	Full Value Factor
2015	100	0.83	83
2014	101	0.74	75
2013	103	0.67	69
2012	106	0.62	66
2011	110	0.57	63
2010	114	0.53	60
2009	114	0.47	54
2008	117	0.43	50
2007	121	0.39	47
2006	124	0.35	43
2005	129	0.31	40
2004	137	0.29	40
2003	142	0.27	38
2002	144	0.25	36
2001	146	0.23	34
2000	146	0.21	31
1999	148	0.18	27
1998	150	0.15	23
1997	153	0.13	20
1996	155	0.11	17
Prior	155	0.11	17

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.

USE THIS TABLE WHEN TAXPAYER DOES NOT INDICATE WHETHER EQUIP PURCHASED WAS NEW OR USED (R&T 401.16)

Table C27

CONTRA COSTA COUNTY

Agricultural Mobile Equipment (Average) - Except Harvesters

2016-2017

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Trend: Agricultural. Life: Agricultural Mobile Equipment Average (AH581 Table 6).

Effective Year	Trend Factor	%Good Factor	Full Value Factor
2015	100	0.85	85
2014	101	0.76	77
2013	103	0.70	72
2012	104	0.63	66
2011	106	0.57	60
2010	109	0.52	57
2009	111	0.46	51
2008	115	0.42	48
2007	120	0.37	44
2006	124	0.33	41
2005	127	0.30	38
2004	134	0.28	38
2003	138	0.26	36
2002	140	0.24	34
2001	142	0.22	31
2000	144	0.20	29
Prior	144	0.20	29

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.

**USE THIS TABLE WHEN TAXPAYER DOES NOT INDICATE WHETHER
EQUIP PURCHASED WAS NEW OR USED (R&T 401.16)**

Table C28

CONTRA COSTA COUNTY

Agricultural Mobile Equipment (New) - Harvesters

2016-2017

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Trend: Agricultural. Life: Agricultural Mobile Equipment New (AH581 Table 6).

Effective Year	Trend Factor	%Good Factor	Full Value Factor
2015	100	0.74	74
2014	101	0.64	65
2013	103	0.57	59
2012	104	0.50	52
2011	106	0.43	46
2010	109	0.38	41
2009	111	0.33	37
2008	115	0.29	33
2007	120	0.25	30
2006	124	0.21	26
2005	127	0.19	24
2004	134	0.17	23
2003	138	0.15	21
Prior	138	0.15	21

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.

Table C29

CONTRA COSTA COUNTY

Agricultural Mobile Equipment (Used) - Harvesters

2016-2017

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Trend: Agricultural. Life: Agricultural Mobile Equipment Used (AH581 Table 6).

Effective Year	Trend Factor	%Good Factor	Full Value Factor
2015	100	0.90	90
2014	101	0.78	79
2013	103	0.69	71
2012	104	0.60	62
2011	106	0.53	56
2010	109	0.46	50
2009	111	0.40	44
2008	115	0.35	40
2007	120	0.30	36
2006	124	0.26	32
2005	127	0.23	29
2004	134	0.21	28
2003	138	0.18	25
2002	140	0.16	22
2001	142	0.14	20
2000	144	0.14	20
Prior	144	0.14	20

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.

Table C30

CONTRA COSTA COUNTY

Agricultural Mobile Equipment (Average) - Harvesters

2016-2017

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Trend: Agricultural. Life: Agricultural Mobile Equipment Average (AH581 Table 6).

Effective Year	Trend Factor	%Good Factor	Full Value Factor
2015	100	0.82	82
2014	101	0.71	72
2013	103	0.63	65
2012	104	0.55	57
2011	106	0.48	51
2010	109	0.42	46
2009	111	0.37	41
2008	115	0.32	37
2007	120	0.28	34
2006	124	0.24	30
2005	127	0.21	27
2004	134	0.19	25
2003	138	0.17	23
Prior	138	0.17	23

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.

USE THIS TABLE WHEN TAXPAYER DOES NOT INDICATE WHETHER EQUIP PURCHASED WAS NEW OR USED (R&T 401.16)

Table C31

CONTRA COSTA COUNTY

Offset Lithographic Printing Presses (Sheet Fed)

2016-2017

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Offset Lithographic Printing Presses (Full Value Factors Given Only), Life: AH581 Table 11. **Do not use this table for plateless/non-impact (digital/quick printing) and web fed printing presses. Also do not use for "pre-press" or "post-press" equipment.**

Effective Year	Trend Factor	%Good Factor	Full Value Factor
2015	N/A	N/A	91
2014	N/A	N/A	82
2013	N/A	N/A	74
2012	N/A	N/A	66
2011	N/A	N/A	58
2010	N/A	N/A	50
2009	N/A	N/A	43
2008	N/A	N/A	37
2007	N/A	N/A	31
2006	N/A	N/A	23
2005	N/A	N/A	20
2004	N/A	N/A	17
2003	N/A	N/A	13
Prior	N/A	N/A	10

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.

Table C32

CONTRA COSTA COUNTY

Set Top Boxes

2016-2017

Factors are based on CAA Position Paper 16-001. Used on set top boxes used in cable and satellite television. Lifting study completed by CAA in August 2015. Minimum % Good: 2%

Effective Year	Trend Factor	%Good Factor	Full Value Factor
2015	N/A	N/A	68
2014	N/A	N/A	47
2013	N/A	N/A	31
2012	N/A	N/A	19
2011	N/A	N/A	11
2010	N/A	N/A	6
2009	N/A	N/A	2
Prior	N/A	N/A	2

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.

Table C33

CONTRA COSTA COUNTY

Electronic Slot Machines

2016-2017

Factors are based on CAA Position Paper 16-001 and using the State of Nevada Department of Taxation Personal Property Manual, Section 71.

Effective Year	Trend Factor	%Good Factor	Full Value Factor
2015	N/A	N/A	71
2014	N/A	N/A	52
2013	N/A	N/A	37
2012	N/A	N/A	27
2011	N/A	N/A	20
2010	N/A	N/A	13
2009	N/A	N/A	5
Prior	N/A	N/A	5

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.

Table C34

CONTRA COSTA COUNTY

Manual Slot Machines & Other Gaming Equipment

2016-2017

Factors are based on CAA Position Paper 16-001 and using the State of Nevada Department of Taxation Personal Property Manual, Section 71.

Effective Year	Trend Factor	%Good Factor	Full Value Factor
2015	N/A	N/A	87
2014	N/A	N/A	76
2013	N/A	N/A	66
2012	N/A	N/A	58
2011	N/A	N/A	52
2010	N/A	N/A	45
2009	N/A	N/A	40
2008	N/A	N/A	36
2007	N/A	N/A	32
2006	N/A	N/A	29
2005	N/A	N/A	25
2004	N/A	N/A	20
2003	N/A	N/A	17
2002	N/A	N/A	12
2001	N/A	N/A	7
Prior	N/A	N/A	7

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.

Table U4

CONTRA COSTA COUNTY

Untrended - 4 Yrs.

2016-2017

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Trend: None, Life: 4 yrs. Min. Percent Good Factor: 10%

Effective Year	Trend Factor	%Good Factor	Full Value Factor
2015	N/A	0.75	0.75
2014	N/A	0.52	0.52
2013	N/A	0.32	0.32
2012	N/A	0.17	0.17
2011	N/A	0.10	0.10
Prior	N/A	0.10	0.10

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.

Table U5

CONTRA COSTA COUNTY

Untrended - 5 Yrs.

2016-2017

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Trend: None, Life: 5 yrs. Min. Percent Good Factor: 10%

Effective Year	Trend Factor	%Good Factor	Full Value Factor
2015	N/A	0.81	0.81
2014	N/A	0.62	0.62
2013	N/A	0.44	0.44
2012	N/A	0.29	0.29
2011	N/A	0.17	0.17
2010	N/A	0.10	0.10
Prior	N/A	0.10	0.10

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.

Table U6

CONTRA COSTA COUNTY

Untrended - 6 Yrs.

2016-2017

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Trend: None, Life: 6 yrs. Min. Percent Good Factor: 10%

Effective Year	Trend Factor	%Good Factor	Full Value Factor
2015	N/A	0.84	0.84
2014	N/A	0.68	0.68
2013	N/A	0.53	0.53
2012	N/A	0.39	0.39
2011	N/A	0.27	0.27
2010	N/A	0.18	0.18
2009	N/A	0.11	0.11
2008	N/A	0.10	0.10
Prior	N/A	0.10	0.10

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.

Table U8

CONTRA COSTA COUNTY

Untrended - 8 Yrs.

2016-2017

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Trend: None, Life: 8 yrs. Min. Percent Good Factor: 10%

Effective Year	Trend Factor	%Good Factor	Full Value Factor
2015	N/A	0.89	0.89
2014	N/A	0.77	0.77
2013	N/A	0.66	0.66
2012	N/A	0.55	0.55
2011	N/A	0.44	0.44
2010	N/A	0.34	0.34
2009	N/A	0.26	0.26
2008	N/A	0.19	0.19
2007	N/A	0.13	0.13
2006	N/A	0.10	0.10
Prior	N/A	0.10	0.10

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.

Table U10

CONTRA COSTA COUNTY

Untrended - 10 Yrs.

2016-2017

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Trend: None, Life: 10 yrs. Min. Percent Good Factor: 10%

Effective Year	Trend Factor	%Good Factor	Full Value Factor
2015	N/A	0.91	0.91
2014	N/A	0.83	0.83
2013	N/A	0.74	0.74
2012	N/A	0.65	0.65
2011	N/A	0.56	0.56
2010	N/A	0.48	0.48
2009	N/A	0.39	0.39
2008	N/A	0.32	0.32
2007	N/A	0.25	0.25
2006	N/A	0.20	0.20
2005	N/A	0.15	0.15
2004	N/A	0.11	0.11
2003	N/A	0.10	0.10
Prior	N/A	0.10	0.10

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.

Table K

CONTRA COSTA COUNTY

MISCELLANEOUS BUILDINGS AND LAND IMPROVEMENTS

2016-2017

The following table is based on the 1975 Year SBE Construction Cost Index (B-7) for Miscellaneous Buildings and Improvements, and an average 25 year economic Cost indexing and depreciation are consolidated into a present value factor with a 1975 base. These factors are further adjusted upward by the annual CPI percentage maximum allowed under article XIII A of the California State Constitution. The result is a full value factor which is to be applied to historical cost for an estimate of full value.

<u>Effective Year</u>	<u>1975 Full Value Factor</u>	<u>Jarvis-Gann Factor</u>	<u>Full Value Factor</u>	<u>% change from prior</u>
2015	1.00	1.01525	1.01525	
2014	1.00	1.03553	1.03553	-2.0%
2013	1.00	1.04024	1.04024	-0.5%
2012	1.00	1.06104	1.06104	-2.0%
2011	1.00	1.08226	1.08226	-2.0%
2010	1.00	1.09041	1.09041	-0.7%
2009	1.00	1.08782	1.08782	0.2%
2008	1.00	1.10957	1.10957	-2.0%
2007	1.00	1.13178	1.13178	-2.0%
2006	1.00	1.15440	1.15440	-2.0%
2005	1.00	1.17750	1.17750	-2.0%
2004	1.00	1.20104	1.20104	-2.0%
2003	1.00	1.22347	1.22347	-1.8%
2002	1.00	1.24794	1.24794	-2.0%
2001	1.00	1.27289	1.27289	-2.0%
2000	1.00	1.29834	1.29834	-2.0%
1999	1.00	1.32430	1.32430	-2.0%
1998	1.00	1.34887	1.34887	-1.8%
1997	1.00	1.37585	1.37585	-2.0%
1996	1.00	1.40336	1.40336	-2.0%
1995	1.00	1.41886	1.41886	-1.1%
1994	1.00	1.43587	1.43587	-1.2%
1993	1.00	1.46460	1.46460	-2.0%
1992	1.00	1.49388	1.49388	-2.0%
1991	1.00	1.52357	1.52357	-1.9%
1990	1.00	1.55429	1.55429	-2.0%
1989	1.00	1.58505	1.58505	-1.9%
1988	1.00	1.61673	1.61673	-2.0%
1987	1.00	1.64926	1.64926	-2.0%
1986	1.00	1.68229	1.68229	-2.0%
1985	1.00	1.71576	1.71576	-2.0%
1984	1.00	1.75005	1.75005	-2.0%
1983	1.00	1.78522	1.78522	-2.0%
1982	1.00	1.80289	1.80289	-1.0%
1981	1.00	1.83890	1.83890	-2.0%

1980	1.00	1.87573	1.87573	-2.0%
1979	1.00	1.91336	1.91336	-2.0%
1978	1.00	1.95168	1.95168	-2.0%
1977	1.00	1.99037	1.99037	-1.9%
1976	1.00	2.03033	2.03033	-2.0%
1975	1.00	2.07105	2.07105	-2.0%
1974	1.10	2.07105	2.27816	-9.1%
1973	1.13	2.07105	2.34029	-2.7%
1972	1.18	2.07105	2.44384	-4.2%
1971	1.22	2.07105	2.52668	-3.3%
1970	1.21	2.07105	2.50597	0.8%
1969	1.19	2.07105	2.46455	1.7%
1968	1.21	2.07105	2.50597	-1.7%
1967	1.18	2.07105	2.44384	2.5%
1966	1.15	2.07105	2.38171	2.6%
1965	1.09	2.07105	2.25744	5.5%
1964	1.05	2.07105	2.17460	3.8%
1963	0.99	2.07105	2.05034	6.1%
1962	0.97	2.07105	2.00892	2.1%
1961	0.93	2.07105	1.92608	4.3%
1960	0.93	2.07105	1.92608	0.0%
1959	0.95	2.07105	1.96750	-2.1%
1958	0.95	2.07105	1.96750	0.0%
1957	0.96	2.07105	1.98821	-1.0%
1956	0.99	2.07105	2.05034	-3.0%
1955	1.02	2.07105	2.11247	-2.9%
1954	1.03	2.07105	2.13318	-1.0%
Prior	1.06	2.07105	2.19531	-3.8%

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as

Table L

CONTRA COSTA COUNTY
MAJOR BUILDINGS & STRUCTURES

2016-2017

The following table is based on the 1975 Year SBE Composite Construction Cost indexes (B2-6) for Major Buildings and construction types, and an average 40 year economic life Cost indexing and depreciation are consolidated into a present value factor with a 1975 base. These factors are further adjusted upward by the annual CPI percentage maximum allowed under article XIII A of the California State Constitution. The result is a full value factor which is to be applied to historical cost for an estimate of full value.

<u>Effective Year</u>	<u>1975 Full Value Factor</u>	<u>Jarvis-Gann Factor</u>	<u>Full Value Factor</u>	<u>% change from prior</u>
2015	1.00	1.01525	1.01525	
2014	1.00	1.03553	1.03553	-2.0%
2013	1.00	1.04024	1.04024	-0.5%
2012	1.00	1.06104	1.06104	-2.0%
2011	1.00	1.08226	1.08226	-2.0%
2010	1.00	1.09041	1.09041	-0.7%
2009	1.00	1.08782	1.08782	0.2%
2008	1.00	1.10957	1.10957	-2.0%
2007	1.00	1.13178	1.13178	-2.0%
2006	1.00	1.15440	1.15440	-2.0%
2005	1.00	1.17750	1.17750	-2.0%
2004	1.00	1.20104	1.20104	-2.0%
2003	1.00	1.22347	1.22347	-1.8%
2002	1.00	1.24794	1.24794	-2.0%
2001	1.00	1.27289	1.27289	-2.0%
2000	1.00	1.29834	1.29834	-2.0%
1999	1.00	1.32430	1.32430	-2.0%
1998	1.00	1.34887	1.34887	-1.8%
1997	1.00	1.37585	1.37585	-2.0%
1996	1.00	1.40336	1.40336	-2.0%
1995	1.00	1.41886	1.41886	-1.1%
1994	1.00	1.43587	1.43587	-1.2%
1993	1.00	1.46460	1.46460	-2.0%
1992	1.00	1.49388	1.49388	-2.0%
1991	1.00	1.52357	1.52357	-1.9%
1990	1.00	1.55429	1.55429	-2.0%
1989	1.00	1.58505	1.58505	-1.9%
1988	1.00	1.61673	1.61673	-2.0%
1987	1.00	1.64926	1.64926	-2.0%
1986	1.00	1.68229	1.68229	-2.0%
1985	1.00	1.71576	1.71576	-2.0%
1984	1.00	1.75005	1.75005	-2.0%
1983	1.00	1.78522	1.78522	-2.0%
1982	1.00	1.80289	1.80289	-1.0%
1981	1.00	1.83890	1.83890	-2.0%

1980	1.00	1.87573	1.87573	-2.0%
1979	1.00	1.91336	1.91336	-2.0%
1978	1.00	1.95168	1.95168	-2.0%
1977	1.00	1.99037	1.99037	-1.9%
1976	1.00	2.03033	2.03033	-2.0%
1975	1.00	2.07105	2.07105	-2.0%
1974	1.11	2.07105	2.29887	-9.9%
1973	1.19	2.07105	2.46455	-6.7%
1972	1.27	2.07105	2.63023	-6.3%
1971	1.35	2.07105	2.79592	-5.9%
1970	1.41	2.07105	2.92018	-4.3%
1969	1.45	2.07105	3.00302	-2.8%
1968	1.49	2.07105	3.08586	-2.7%
1967	1.55	2.07105	3.21013	-3.9%
1966	1.58	2.07105	3.27226	-1.9%
1965	1.57	2.07105	3.25155	0.6%
1964	1.57	2.07105	3.25155	0.0%
1963	1.57	2.07105	3.25155	0.0%
1962	1.56	2.07105	3.23084	0.6%
1961	1.54	2.07105	3.18942	1.3%
1960	1.53	2.07105	3.16871	0.7%
1959	1.52	2.07105	3.14800	0.7%
1958	1.50	2.07105	3.10658	1.3%
1957	1.50	2.07105	3.10658	0.0%
1956	1.54	2.07105	3.18942	-2.6%
1955	1.53	2.07105	3.16871	0.7%
1954	1.48	2.07105	3.06515	3.4%
1953	1.48	2.07105	3.06515	0.0%
1952	1.46	2.07105	3.02373	1.4%
1951	1.48	2.07105	3.06515	-1.4%
1950	1.50	2.07105	3.10658	-1.3%
1949	1.46	2.07105	3.02373	2.7%
1948	1.61	2.07105	3.33439	-9.3%
1947	1.90	2.07105	3.93500	-15.3%
1946	2.16	2.07105	4.47347	-12.0%
1945	2.22	2.07105	4.59773	-2.7%
1944	2.29	2.07105	4.74270	-3.1%
1943	2.35	2.07105	4.86697	-2.6%
1942	2.48	2.07105	5.13620	-5.2%
1941	2.68	2.07105	5.55041	-7.5%
1940	2.71	2.07105	5.61255	-1.1%
Prior	2.94	2.07105	6.08889	-8.8%

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.

Table N

CONTRA COSTA COUNTY

100% VALUE BUSINESS PROPERTY

2016-2017

<u>Effective Year</u>	<u>Full Value Factor</u>
2015	1.00
2014	1.00
2013	1.00
2012	1.00
2011	1.00
2010	1.00
2009	1.00
2008	1.00
2007	1.00
Prior	1.00

Table R

CONTRA COSTA COUNTY

50% RESTAURANT CHINAWARE

2016-2017

<u>Effective Year</u>	<u>Full Value Factor</u>
2015	0.50
2014	0.50
2013	0.50
2012	0.50
2011	0.50
2010	0.50
2009	0.50
2008	0.50
Prior	0.50

Table T

CONTRA COSTA COUNTY

100% REALTY RESPONSIBILITY

2016-2017

<u>Effective Year</u>	<u>Full Value Factor</u>
2015	0.00
2014	0.00
2013	0.00
2012	0.00
2011	0.00
2010	0.00
2009	0.00
2008	0.00
2007	0.00
2006	0.00
Prior	0.00

Table W

CONTRA COSTA COUNTY

WIND GENERATORS
15 YEAR SERVICE LIFE
(CLASSIFY AS 100% FIXTURES)**2016-2017**

<u>Yr. of Acq.</u>	<u>Trend Factor</u>	<u>% Good Factor</u>	<u>Value Factor</u>	<u>% change from prior</u>
2016	1.00	1.00	1.00	
2015	1.00	0.95	0.95	5.3%
2014	1.00	0.91	0.91	4.4%
2013	0.99	0.85	0.84	8.1%
2012	0.99	0.80	0.79	6.3%
2011	0.98	0.75	0.74	7.8%
2010	0.97	0.70	0.68	8.2%
2009	0.94	0.64	0.60	12.9%
2008	0.91	0.59	0.54	12.1%
2007	0.88	0.53	0.47	15.1%
2006	0.81	0.48	0.39	20.0%
2005	0.74	0.42	0.31	25.1%
2004	0.60	0.37	0.22	40.0%
2003	0.46	0.32	0.15	50.8%
Prior	0.28	0.32	0.09	64.3%

Table Y

CONTRA COSTA COUNTY

100% PROPOSITION 13 ANNUAL 2% IMPROVEMENTS

2016-2017

<u>Effective Year</u>	<u>Full Value Factor</u>	<u>% change from prior</u>
2015	1.01525	
2014	1.03553	-2.0%
2013	1.04024	-0.5%
2012	1.06104	-2.0%
2011	1.08226	-2.0%
2010	1.09041	-0.7%
2009	1.08782	0.2%
2008	1.10957	-2.0%
2007	1.13178	-2.0%
2006	1.15440	-2.0%
2005	1.17750	-2.0%
2004	1.20104	-2.0%
2003	1.22347	-1.8%
2002	1.24794	-2.0%
2001	1.27289	-2.0%
2000	1.29834	-2.0%
1999	1.32430	-2.0%
1998	1.34887	-1.8%
1997	1.37585	-2.0%
1996	1.40336	-2.0%
1995	1.41886	-1.1%
1994	1.43587	-1.2%
1993	1.46460	-2.0%
1992	1.49388	-2.0%
1991	1.52357	-1.9%
1990	1.55429	-2.0%
1989	1.58505	-1.9%
1988	1.61673	-2.0%
1987	1.64926	-2.0%
1986	1.68229	-2.0%
1985	1.71576	-2.0%
1984	1.75005	-2.0%
1983	1.78522	-2.0%
1982	1.80289	-1.0%
1981	1.83890	-2.0%
1980	1.87573	-2.0%
1979	1.91336	-2.0%
1978	1.95168	-2.0%
1977	1.99037	-1.9%
1976	2.03033	-2.0%
1975	2.07105	-2.0%